TF (to be used to	RANSMITTAL FORM r all correspondence after initial of Pages in This Submission	filing)	s are required to respond to a control of the Application Number Filing Date First Named Inventor Art Unit Examiner Name Attorney Docket Number	July 18, 20 Paul Moel 1765 Matthew A	002 Itgen A. Anderson
Amendm Amendm A Extensio Express Informati Certified Docume Reply to Incomple	Missing Parts/ ete Application teply to Missing Parts ender 37 CFR 1.52 or 1.53	Rema	Drawing(s) Licensing-related Papers Petition Petition to Convert to a Provisional Application Power of Attorney, Revocat Change of Correspondence Terminal Disclaimer Request for Refund CD, Number of CD(s) Landscape Table on C	Address	After Allowance Communication to TC Appeal Communication to Board of Appeals and Interferences Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) Proprietary Information Status Letter Other Enclosure(s) (please Identify below): Return postcard.
Firm Name Signature Printed name Date	Perkins Smith & Cohen Lt Jerry Cohen December 27, 2004			Reg. No.	20,522

I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below: Signature Typed or printed name Jerry Cohen Date December 27, 2004

This collection of information is required by 37 CFR 1.5. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to 2 hours to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Appl. Ser. No.: 10/088,849 Atty. Docket No.: 12707-P04

DEC 2 9 2004

CERTIFICATE OF MAILING

ATT 1765

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on December 27, 2004.

Jerry Cohen Reg. No.: 20,522

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Paul MOELTGEN, et al.

Group Art Unit: 1765

Serial No. 10/088,849

Confirmation No.: 2233

Filed: March 21, 2002

Examiner: Matthew A. ANDERSON

Title: AL₂O₃/SIC NANOCOMPOSITE ABRASIVE GRAINS, METHOD FOR PRODUCING

THEM AND THEIR USE

Perkins, Smith & Cohen, LLP One Beacon Street Boston, MA 02108-3106

(617) 854-4000

To: Mail Stop Amendment

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Response (B) to Office Action Under 37 C.F.R. §1.111

Sir:

This amendment is made in response to the (final) Office Action dated September 27, 2004, in the above-captioned U.S. patent application. No fees are believed required for submission with this paper, however, if fees are deemed necessary for consideration of this amendment such fees are authorized to be charged to our Deposit Account No. 03-2410, Order No. 12707-4, including extensions, if any, prior to resolution.

Claims 1-20 are currently pending in the application. Through the amendments set forth below and the Remarks that follow, Applicants respectfully submit that all grounds for rejection are addressed and resolved and that the case is put in condition for allowance by this response. If not, it should be entered to put the application in better form for appeal.

Appl. Ser. No.: 10/088,849 Atty. Docket No.: 12707-P04

Amendments to the specification begin on page 3 of this paper.

Amendments to the claims begin on page 10 of this paper.

Amendments to the drawings begin on page 13 of this paper and include both an attached replacement sheet and an annotated sheet showing changes.

Remarks/Arguments begin on page 14 of this paper.

An Appendix including amended drawing figures is attached following page 17 of this paper.